



The Executive Summary should be interpreted within the context of the complete engagement report.

BACKGROUND

According to the International Standards for the Professional Practice of Internal Audit (The Standards), Standard 2110—Governance, the internal audit activity must assess and make appropriate recommendations to improve the organization's governance processes.

The Standards also require that Internal Audit evaluate the design, implementation, and effectiveness of the organization's ethics-related objectives, programs, and activities.

This engagement looked at governance from the City Manager organizational level; any areas identified needing further attention will be considered for future engagements.

July 2023

Governance Practices

SCOPE

We assessed governance practices in place at the time of the engagement (first quarter of 2023).

OBJECTIVE

Assess the state of City governance practices in relation to prevailing standards to determine where improvements are needed.

CONCLUSION

We conclude that the city of Aurora has good governance practices in place but also has areas to improve and implement governance leading practices.

KEY RECOMMENDATIONS AND RESPONSE

We recommend that Executive Management implement its action plan to establish a formal and standardized annual performance review for Senior Leadership.

MANAGEMENT RESPONSE

As part of the pay for performance roll out, the Interim City Manager and Deputy City Managers have discussed standard job dimensions, expectation setting, and performance standards for Department Directors. The Interim City Manager and Deputy City Managers will work with Human Resources to document those performance reviews standards and processes for Senior Leadership.

Link to the full report here: [Link to Report](#)